

**Underpayment of Estimated Tax by
Farmers and Fishermen**▶ Attach to Form 1040, Form 1040NR, or Form 1041.
▶ See instructions on back.

Name(s) shown on tax return

Identifying number

In most cases, you do not need to file Form 2210-F. The IRS will figure any penalty you owe and send you a bill. File Form 2210-F only if one or both of the boxes in Part I apply to you. If you do not need to file Form 2210-F, you still can use it to figure your penalty. Enter the amount from line 20 on the penalty line of your return but do not attach Form 2210-F.

Part I Reasons for Filing—If box 1a below applies to you, you may be able to lower or eliminate your penalty. But you **must** check that box and file Form 2210-F with your tax return. If box 1b below applies to you, check that box and file Form 2210-F with your tax return.

- 1 Check whichever boxes apply (if neither applies, see the text above Part I and **do not file Form 2210-F**):
- a ☐ You request a **waiver**. In certain circumstances, the IRS will waive all or part of the penalty. See the instructions for **Waiver of Penalty**.
- b ☐ Your required annual payment (line 15 below) is based on your 2004 tax and you filed, or are filing, a joint return for either 2004 or 2005 but not for both years.

Part II Figure Your Underpayment

2	Enter your 2004 tax after credits from Form 1040, line 57; Form 1040NR, line 52; or Form 1041, Schedule G, line 4	2		
3	Other taxes (see instructions)	3		
4	Add lines 2 and 3. If less than \$1,000, see instructions	4		
5	Earned income credit	5		
6	Additional child tax credit	6		
7	Credit for Federal tax paid on fuels	7		
8	Health coverage tax credit	8		
9	Add lines 5, 6, 7, and 8	9		
10	Current year tax. Subtract line 9 from line 4	10		
11	Multiply line 10 by 66%	11		
12	Withholding taxes. Do not include any estimated tax payments on this line (see instructions)	12		
13	Subtract line 12 from line 10. If less than \$1,000, stop here; you do not owe the penalty. Do not file Form 2210-F	13		
14	Enter the tax shown on your 2004 tax return. Caution: See instructions	14		
15	Required annual payment. Enter the smaller of line 11 or line 14 Note: If line 12 is equal to or more than line 15, stop here; you do not owe the penalty. Do not file Form 2210-F unless you checked box 1b above.	15		
16	Enter the estimated tax payments you made by January 17, 2006, and any Federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2005	16		
17	Underpayment. Subtract line 16 from line 15. If the result is zero or less, stop here; you do not owe the penalty. Do not file Form 2210-F unless you checked box 1b above	17		

Part III Figure the Penalty

18	Enter the date the amount on line 17 was paid or April 15, 2006, whichever is earlier	18	/	/	06
19	Number of days from January 15, 2006, to the date on line 18	19			
20	Penalty. Underpayment on line 17 × $\frac{\text{Number of days on line 19}}{365}$ × .05 ▶	20			

• Form 1040 filers, enter the amount from line 20 on Form 1040, line 76.
 • Form 1040NR filers, enter the amount from line 20 on Form 1040NR, line 74.
 • Form 1041 filers, enter the amount from line 20 on Form 1041, line 26.